FISCAL NOTE

SB 829 - HB 1838

March 1, 2007

SUMMARY OF BILL: Expands the definition of "premier type tourist resort" for the purpose of selling alcoholic beverages for consumption on the premises of a commercially operated facility in DeKalb County.

ESTIMATED FISCAL IMPACT:

Increase State Revenues - Not Significant Increase State Expenditures - Not Significant Increase Local Govt. Revenues - Not Significant

Assumptions:

- No additional personnel or resources will be needed by the Alcoholic Beverage Commission.
- Annual license fee of \$2,000 to the State and \$1,500 to local government.
- Upon licensing, entity will be assessed state and local sales taxes on alcoholic beverage sales, 15% liquor-by-the-drink tax on each alcoholic beverage sold and any applicable county or city privilege tax.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James W. White, Executive Director